363.4 Measuring and regulating equipment.

This account shall include the cost installed of equipment used to measure deliveries of gas to other storage and withdrawals of gas from other storage.

TTEMS

- 1. Automatic control equipment.
- Boilers, heaters, etc.
- 3. Foundations, pits, etc.
- 4. Gas cleaners, scrubbers, separators, dehydrators, etc.
- 5. Gauges and instruments, including piping, fittings, wiring, etc., and panel boards.
 - 6. Headers.
- 7. Meters, orifice or positive, including piping and connections.
 - 8. Oil fogging equipment.
- 9. Odorizing equipment.
- 10. Regulators or governors, including controls and instruments.
- 11. Structures of a minor nature or portable type.

363.5 Other equipment.

This account shall include the cost installed of other equipment used in connection with the storage of gas in holders.

ITEMS

- 1. Complete inlet and outlet connections.
- 2. Compressor.
- 3. Foundation.
- 4. Gauges and instruments.
- 5. Regulating apparatus.
- 6. Line pack gas.

364.1 Land and land rights.

A. This account shall include the cost of land and land rights used in connection with liquefied natural gas terminaling and processing operations. (See gas plant instruction 7.)

364.2 Structures and improvements.

A. This account shall include the cost in place of structures and improvements used in connection with liquefied natural gas terminaling and processing operations. (See gas plant instruction 8.)

- B. This account shall be subdivided as follows:
 - 1. Docking and harbor facilities.
 - 2. LNG processing terminal structures.
 - Measuring and regulating structures.
 - 4. Compressor station structures.

5. Other structures.

364.3 LNG processing terminal equip-

This account shall include the cost installed of equipment used to receive, hold, and regasify liquefied natural gas for delivery into the utility's transmission or distribution system.

ITEMS

- 1. Aftercoolers.
- 2. Air compressors.
- Air coolers.
- 4. Alarm systems.
- 5. Blowers.
- 6. Cold box, condensers.
- 7. Controls and control apparatus.
- 8. Dikes.
- 9. Drums.
- 10. Electrical power and ignition circuits including wiring and conduits.
- 11. Emission control equipment.
- 12. Fire control devices and equipment.
- 13. Foundations.
- 14. Generators.
- 15. Heat exchangers.
- 16. Heaters and reheaters.
- 17. Instrumentation.
- 18. Intercoolers.
- 19. Liquefaction compressors.
- 20. Liquefied gas holders and storage tanks
 - 21. Nitrogen system equipment.
 - 22. Plant piping including pipe supports.
 - 23. Pollution control facilities.
 - 24. Pumps and driving units.
 - 25. Stacks.
- 26. Tanks, other than LNG storage tanks (including ladders, stairs, walkways, and lighting).
- 27. Unloading and loading arms, and appurtenant equipment.
- 28. Valves.
- 29. Vaporizers.
- 30. Waste heat recovery units.
- 31. Water craft not to include LNG tankers and barges
 - 32. Miscellaneous other equipment.
- 33. Line pack gas.

364.4 LNG transportation equipment.

This account shall include the cost of vehicles used for the transportation of liquefied natural gas.

TTEMS

- 1. LNG barges.
- 2. LNG maritime tankers.
- LNG tank trucks.
- 4. Other LNG transportation equipment.